

HOUSE BILL No. 1259

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.1-31.2.

Synopsis: Employer wellness tax credit. Restores the income tax credit for small employers who provide a qualified wellness program for their employees for taxable years beginning after December 31, 2015. Provides that the credit may not be awarded for costs incurred after December 31, 2019. Provides that an unused credit for costs incurred after December 31, 2015, and before January 1, 2020, may be carried forward to the taxpayer's succeeding six taxable years. Provides that the statute expires in 2025 rather than in 2020.

Effective: January 1, 2016.

Shackleford

January 13, 2015, read first time and referred to Committee on Ways and Means.



First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

HOUSE BILL No. 1259

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3.1-31.2-8, AS ADDED BY P.L.218-2007,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2016]: Sec. 8. (a) **Subject to section 11 of this chapter,**
4 **this subsection applies to a credit awarded for costs incurred**
5 **before January 1, 2012.** If the credit provided by this chapter exceeds
6 the taxpayer's state tax liability for the taxable year for which the credit
7 is first claimed, the excess may be carried forward to succeeding
8 taxable years and used as a credit against the taxpayer's state tax
9 liability during those taxable years. Each time that the credit is carried
10 forward to a succeeding taxable year, the credit is to be reduced by the
11 amount that was used as a credit during the immediately preceding
12 taxable year.
13 (b) **This subsection applies to a credit awarded for costs**
14 **incurred after December 31, 2015, and before January 1, 2020. If**
15 **the credit provided by this chapter exceeds the taxpayer's state tax**



1 liability for the taxable year for which the credit is first claimed,
 2 the excess may be carried forward to the succeeding six (6) taxable
 3 years and used as a credit against the taxpayer's state tax liability
 4 during those taxable years. Each time that the credit is carried
 5 forward to a succeeding taxable year, the credit must be reduced
 6 by the amount that was used as a credit during the immediately
 7 preceding taxable year.

8 ~~(b)~~ (c) A taxpayer is not entitled to any carryback or refund of any
 9 unused credit.

10 SECTION 2. IC 6-3.1-31.2-11, AS ADDED BY P.L.172-2011,
 11 SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JANUARY 1, 2016]: Sec. 11. (a) A tax credit may not be awarded
 13 under this chapter for costs incurred:

14 (1) after December 31, 2011, and before January 1, 2016; or

15 (2) after December 31, 2019.

16 (b) Any tax credit ~~previously~~ awarded for costs incurred before
 17 January 1, 2012, but not claimed:

18 (1) may not be carried over to a taxable year beginning during the
 19 period January 1, 2012, through December 31, 2013; and

20 (2) must be carried forward to a taxable year that begins after
 21 December 31, 2013, and before January 1, 2016.

22 SECTION 3. IC 6-3.1-31.2-12, AS ADDED BY P.L.172-2011,
 23 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2016]: Sec. 12. This chapter expires January 1, 2020:
 25 **2025.**

26 SECTION 4. [EFFECTIVE JANUARY 1, 2016] (a)
 27 **IC 6-3.1-31.2-11(a), as amended by this act, applies to taxable years**
 28 **beginning after December 31, 2015.**

29 (b) This SECTION expires January 1, 2019.

